

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

DIANE R. ALLISON, SONJA R.
WILSON AND THE ESTATE OF
ROGER L. WILSON, SR.,

Defendants.

No. 1:20-cv-00269-ADA-HBK

ORDER ADOPTING THE PARTIES'
STIPULATION FOR ENTRY OF
JUDGMENT

(ECF No. 46)

On February 21, 2020, Plaintiff, the United States of America, filed this action against Defendants, Diane R. Allison, Sona R. Wilson, and the Estate of Rogers L. Wilson, Sr. to reduce to judgment the unpaid federal estate tax assessment against the Estate of Roger L. Wilson, Sr. and to obtain money judgment for the unpaid estate tax pursuant to 26 U.S.C. § 6324(a)(2) and 31 U.S.C. § 3713(b). (ECF No. 1.) On November 29, 2022, the parties attended an in-person settlement conference on which settlement of the case was reached. (*See* ECF No. 45.)

On December 29, 2022, the parties filed a Stipulation for Entry of Judgment in accordance with the settlement agreement. (ECF No. 46.) Pursuant to the stipulation between Plaintiff, the

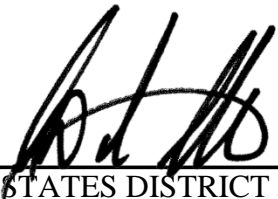
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United States of America, and Defendants, Diane R. Allison, Sona R. Wilson, and the Estate of Rogers L. Wilson, Sr., JUDGMENT is hereby entered on the Complaint (ECF No. 1) as follows:

1. Judgement is entered against the Estate of Roger L. Wilson, Sr. in the amount of \$224,481.20, as of November 28, 2022, arising from the Estate's unpaid tax liability;
2. Diane R. Allison and Sonja R. Wilson shall be personally liable, jointly and severally, under 26 U.S.C. § 6324(a)(2) and 31 U.S.C. § 3713(b) for the judgment against the Estate, listed in Paragraph 1;
3. Interest and penalties as permitted by law shall continue to accrue until this judgment is satisfied; and
4. Each party shall be liable for its own costs of litigation and attorney fees.

IT IS SO ORDERED.

Dated: January 9, 2023


UNITED STATES DISTRICT JUDGE